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In the Claims (clean version of entire set of pending claims - 37 CFR 1.121(c)(1)(i) and 37 CFR 1.121(c)(3)):

Cancel claims 13-16 and amend claims 1-10 as follows:

1. (Twice-Amended) A method for manufacturing a security element for documents, forgery-proof labels, checks and seals, comprising the steps of:  
*C1*  
providing a polyester backing layer;  
applying a covering layer to at least one face of said backing layer;  
removing preset regions of said covering layer with a laser beam having a wavelength between 900 and 1200 nm, said preset regions defining a code which can be customized in any manner and detected in any manner; and  
separating said polyester backing layer from said covering layer after said preset regions have been removed.
2. (Amended) The method according to claim 1, wherein said covering comprises ink.
3. (Amended) The method according to claim 1, wherein said covering layer comprises a metallic layer.
4. (Amended) The method according to claim 1, wherein said covering layer comprises an aluminum layer.
5. (Amended) The method according to claim 1, wherein said covering layer comprises a magnetic layer.
6. (Twice-Amended) The method according to claim 1, comprising a second backing layer which is applied to the other face of said covering layer, said laser beam acting on said covering layer through one of said backing layers.

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7. (Amended) The method according to claim 1, wherein said backing layer is constituted by a band to obtain threads, said band forming in succession a first region for obtaining optically detectable characters provided by means of conventional methods, said first regions being interleaved with regions for forming, in the covering layer, preset regions for obtaining said code which can be customized in any manner and detected in any manner.

8. (Amended) The method according to claim 7, further comprising, on said band, a region which can be coded and can be interleaved with said first region with optically detectable characters and with said region provided with a code which can be customized in any manner and detected in any manner.

9. (Amended) The method according to claim 1, wherein said laser beam has a solid-state Nd:Yag source.

10. (Amended) The method according to claim 1, wherein said laser beam has a wavelength which is comprised between 1030 and 1100 nm.

11. The method according to claim 1, wherein said laser beam has a wavelength of 1064 nm.

12. The method according to claim 1, wherein said step of removing said preset regions is performed while said backing layer is inserted in a sheet of paper.

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**Marked-up Version of Rewritten Claims (37 CFR 1.121(c)(1)(ii)):**

1. (Twice-Amended) A method for manufacturing a security element for documents, forgery-proof labels, checks and seals, comprising the steps of:

providing a polyester backing layer;

applying a covering layer to at least one face of said backing layer; [and]

removing preset regions of said covering layer with a laser beam having a wavelength between 900 and 1200 nm, said preset regions defining a code which can be customized in any manner and detected in any manner[, said laser beam acting on said covering layer through said backing layer]; and

separating said polyester backing layer from said covering layer after said preset regions have been removed

2. (Amended) The method according to claim 1, wherein said covering layer [is constituted by] comprises ink.

3. (Amended) The method according to claim 1, wherein said covering layer [is constituted by] comprises a metallic layer.

4. (Amended) The method according to claim 1, wherein said covering layer [is constituted by] comprises an aluminum layer.

5. (Amended) The method according to claim 1, wherein said covering layer [is constituted by] comprises a magnetic layer.

6. (Twice-Amended) The method according to claim 1, comprising a second backing layer which is applied to the other face of said covering layer, said laser beam acting on said covering layer through one of said backing layers.

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7. (Amended) The method according to claim 1, wherein said backing layer is constituted by a band [or tape which can be separated in order] to obtain threads, said band forming in succession a first region for obtaining optically detectable characters provided by means of conventional methods, said first regions being interleaved with regions for forming, in the covering layer, preset regions for obtaining said code which can be customized in any manner and detected in any manner.

8. (Amended) The method according to claim 7, further comprising, on said band, a region which can be coded and can be interleaved with said first region with optically detectable characters and with said region provided with a code which can be customized in any manner and detected in any manner.

9. (Amended) The method according to claim 1, wherein said laser beam has a solid-state [source of the] Nd:Yag [type] source.

10. (Amended) The method according to claim 1, wherein said laser beam has a [frequency] wavelength which is [preferably] comprised between 1030 and 1100 nm.